1 2 3 4 5	CAROLINE D. CIRAOLO Acting Assistant Attorney General  GERALD A. ROLE (IL #6198922) Trial Attorney, Tax Division U.S. Department of Justice P.O. Box 683 Washington, D.C. 20044 T: 202-307-0461 F: 202-307-0054
6 7 8	Attorneys for defendant United States of America
9	UNITED STATES DISTRICT COURT DISTRICT OF NEVADA
11 12	RUGGED OAKS INVESTMENT, LLC, ) Case No. 2:15-CV-00240-APG-CWH
13 14	Plaintiff,  (Removal of Case No. A-15-712268-C ) from the District Court of Clark County, v.  Nevada)
15	EILEEN NELSON, et al.,  ) UNITED STATES' MOTION FOR EXTENSION OF TIME TO ANSWER OR OTHERWISE PLEAD; ORDER
16 17	
18	Court for an order extending to May 8, 2015, the time in which it must respond to plaintiff's
19	complaint. In support of its motion, the United States asserts as follows:
20	1. The United States Attorney for the District of Nevada was served with the
21	summons and complaint in this action on February 3, 2015.
22	2. On February 11, 2015, this case was timely removed from the District Court of
23	Clark County to this Court.

- 3. On February 20, 2015, the United States filed a motion requesting that it be given the normal 60 days from service in which to file an answer or otherwise plead, as permitted under Fed. R. Civ. P. 12(a)(2); 28 U.S.C. §2410(b). (Doc. 7.) The Court granted that motion on February 23, 2015. (Doc. 8.)
- 5. The United States now respectfully requests an additional 30 days in which to respond, as it has requested, but not yet received, from the Internal Revenue Service the material necessary to respond to the complaint and defend its interests, as well as obtain the Service's views on the matter. This motion is not being made for delay, but to permit the United States to prepare a cogent and accurate response which would advance this litigation.
- 6. Both the Federal and local civil rules authorize this Court to grant, for good cause, an extension of time in which to answer or otherwise plead. Fed. R. Civ. P. 6(b); LR 6-1.
- 7. In moving for an extension of time, the United States does not waive any defenses listed in Fed. R. Civ. P. 12(h).

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For these reasons, the United States requests that its motion for an extension of time be 1 2 granted, and that it be given until and including May 8, 2015, in which to serve its response to plaintiff's complaint. 3 4 Dated: April 8, 2015. 5 Respectfully submitted, 6 CAROLINE D. CIRAOLO Acting Assistant Attorney General 7 8 /s/ Gerald A. Role GERALD A. ROLE (IL #6198922) Trial Attorney, Tax Division 9 U.S. Department of Justice P.O. Box 683 10 Washington, D.C. 20044 Telephone: (202) 307-0461 11 Fax: (202) 307-0054 Email: gerald.a.role@usdoj.gov 12 13 IT IS SO ORDERED. 14 15 C.W. Hoffmah, 16 United States Magistrate Judge Dated: April 9, 2015 17 18 19 20 21 22 23

**CERTIFICATE OF SERVICE** IT IS CERTIFIED that the foregoing was served this 8th day of April, 2015, by filing it with the Court's CM/ECF system, which will electronically transmit copies thereof to: John P. Aldrich, Esq. Stephanie Cooper, Esq. John Aldrich Law Firm, Ltd. jaldrich@johnaldrichlawfirm.com Stephanie@johnaldrichlawfirm.com /s/ Gerald A. Role GERALD A. ROLE